

DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 94-0002 CSET
CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1993

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5, IC 6-8.1-5-1(b).

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a Record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on November 17, 1993 in a base tax amount of \$1,752. 00. Taxpayer filed a protest to the assessment. A hearing on the protest was scheduled for December 16, 1998. Taxpayer and Taxpayer's attorney were notified of the hearing. The hearing was continued. On March 15, 2000, Taxpayer's representative withdrew his representation. On February 23, 2001, the Hearing Officer sent taxpayer a letter giving him until March 22, 2001 to present any additional evidence. No evidence was received. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. Taxpayer bears the burden of proving that the assessment of tax is incorrect. IC 6-8.1-5-1(b). The arresting officer's report and Indiana State Police Laboratory report indicate that Taxpayer was in possession of marijuana. Since Taxpayer did not appear at the hearing or offer any evidence to contradict the arresting officer's report or the Indiana State Police Laboratory report, Taxpayer did not sustain his burden of proving that the assessment was incorrect.

Finding

Taxpayer's protest is denied.